

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Athol Memorial Hospital	Athol	Worcester	Nonteaching	09 / 30	9		
Financial Performance Indicators	FY02	FY03	FY04	FY05	FY06 Q3	MA Industry Median FY06 Q3	NorthEast US Median FY04 [2]
<b>Profitability</b>							
Operating Margin	2.43%	1.21%	3.22%	1.48%	2.58%	1.43%	not available
Non-Operating Margin	1.01%	4.05%	0.43%	0.86%	0.16%	1.30%	not available
Total Margin	3.44%	5.26%	3.65%	2.34%	2.75%	3.17%	2.08%
Operating Surplus (Loss)	\$359,701	\$189,778	\$569,647	\$278,199	\$384,476	---	---
Total Surplus (Loss)	\$509,429	\$826,709	\$646,393	\$439,304	\$408,968	---	---
<b>Liquidity</b>							
Current Ratio	1.27	1.50	1.73	1.86	1.94	1.48	1.68
Days in Accounts Receivable	43.24	56.48	70.92	61.68	47.18	39.39	49.17
Average Payment Period	50.67	46.74	46.05	38.06	35.63	47.71	63.4
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	10.48	18.76	14.87	12.28	---	---	3.11
Cashflow to Total Debt [4]	34.66%	46.12%	36.01%	29.43%	---	---	16.38%
Equity Financing	67.31%	71.97%	69.00%	71.08%	71.69%	40.35%	47.45%
<b>Other</b>							
Total Net Assets	\$6,410,447	\$7,305,396	\$6,744,198	\$7,381,649	\$7,138,965	---	---
Assets Whose Use is Limited	\$2,811,515	\$2,988,359	\$1,682,717	\$1,838,070	\$1,192,103	---	---
Net Patient Service Revenue [5]	\$14,120,689	\$14,555,720	\$17,116,747	\$18,040,368	\$14,545,181	---	---

### FY06 Q3 Filing based on hospital's UNAUDITED internal financial statements.

Data Sources: FY02 - FY06 Q3 data drawn from DHCFP quarterly and annual filings.

CAVEATS: FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. FY03-FY05 annual data is reconciled to Audited Financial Statements for most hospitals. DHCFP filings may not reflect all of the financial resources available to the hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.

Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

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#### Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] NE US Median data from The "2006 Almanac of Hospital Financial & Operating Indicators." The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicode INGENIX.

[3] Blank values indicate a facility with no current long term debt in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[4] Blank values indicate a facility with no long term debt net of current portion in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[5] Net Patient Service Revenue includes Premium Revenue.